Financial Year	Amount (Rs. in crore)
2000-2001	2.25
2001-2002	12.03
2002-2003	2.76

Appropriate steps have been taken for correct determination of assessable value for recorded compact discs manufactured on job work basis.

Refund cases pending in Delhi

932. SHRI LALIT SURI: Will the Minister of FINANCE be pleased to state:

(a) whether finalization of Income Tax cases where refunds are due is in arrears in Delhi;

(b) the number of such cases pending, circle-wise and year-wise, for the assessment year 1999-2000 onwards;

(c) the number of above mentioned cases, circle-wise and year-wise, where refunds claim/due exceeds rupees ten lakh; and

(d) the action taken to expedite the cases?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ANANDRAO VITHOBA ADSUL): (a) Yes, Sir.

(b) The number of income tax cases pending circle-wise and year-wise for the assessment year 1999-2000 onwards are given in Statement-I (*See* below)

(c) The number of pending refund cases where the amount of refund exceeds Rs. 10 Lakhs are as given in State (*See* below).

(d) Refund are pending for want of TDS verification/returns being defective. The same have been communicated to the assessees. Refunds will be issued after verification of TDS certificates/removal of defect.

Statement-I

Finalisation of I.T. cases where refunds are due

CIT Charge	A.Y. 1999-2000	A.Y. 2000-01	A.Y. 2001-02	A.Y. 2002-03	A.Y. 2003-04
V	0	0	0	0	04
VI	0	0	0	5	3
VII	0	0	0	1144	693
VIII	0	0	0	352	3057
IX	0	0	0	12052	624
XI	0	0	2	17	—
XIV	0	0	0	183	24
DIT (Intt. Tax)	4	2	21	26	176
TOTAL:	4	2	23	13779	4636

Statement-II

Refund Claimed/due Exceedings Rs. 10 Lakhs

CIT Charge	A.Y. 1999-2000	A.Y. 2000-01	A.Y. 2001-02	A.Y. 2002-03	A.Y. 2003-04
VII	NIL	NIL	NIL	3	NIL
IX	NIL	NIL	NIL	NIL	NIL
XI	NIL	NIL	NIL	8	NIL
DIT (Intt. Tax)	4	2	7	19	0
TOTAL:	4	2	7	30	0

Tax-GDP ratio of States

933. SHRI SURESH PACHOURI: Will the Minister of FINANCE be pleased to state:

(a) the tax-GDP ratio, State-wise, during the last three years;

(b) whether the tax-GDP ratio of Madhya Pradesh has increased recently;